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In The
**SUPREME COURT OF THE UNITED STATES**
October Term, 1963

No. 231

**WABANINGO BOY SCOUT CAMP, A Michigan Nonprofit Corporation,**

vs.

**Appellant,**

**MICHIGAN STATE TAX COMMISSION,**

**Appellee.**

---

**EVANSTON Y.M.C.A. CAMP. A Michigan Nonprofit Corporation,**

vs.

**Appellant,**

**MICHIGAN STATE TAX COMMISSION,**

**Appellee.**

---

**Appeals from the Supreme Court of Michigan**

---

## MOTION TO DISMISS OR TO AFFIRM

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## MOTION TO DISMISS OR TO AFFIRM[1]

[1]
Unless otherwise indicated, numbers in parentheses refer to pages of the Jurisdictional Statement; numbers in parentheses preceded by "Wabaningo" and followed by "a" refer to pages in the printed appendix in that cause in the Supreme Court below; and numbers in parentheses preceded by "Evanston" and followed by "a" refer to pages in the printed appendix in that cause in the Supreme Court below.

Pursuant to Rule 16 of the Revised Rules of the Supreme Court of the United States, appellee moves that appellants' appeals from the judgments entered by the Supreme Court of Michigan on February 5, 1963, in the case of *Evanston Y.M.C.A. Camp* v. *Michigan State Tax Commission*, 369 Mich 1, 118 NW 2d 818, and on February 6, 1963, in the case of *Wabaningo Boy Scout Camp*. v. *Michigan State Tax Commission*, 369 Mich 165, 119 NW 2d 648, which judgments affirmed the orders of the Michigan State Tax Commission (Evanston 33a-34a; Wabaningo 27a-28a), be dismissed on the following grounds:

1. Appellants have not properly raised any federal question.

2. Appellants do not present a substantial federal question.

3. The judgments of the Supreme Court of Michigan are conclusive.

In the alternative, appellee moves that the judgments of the Supreme Court of Michigan, which affirmed the orders of the Michigan State Tax Commission, be affirmed on the ground that it is manifest that the questions on which the decision of these causes depends are so unsubstantial as to need no further argument.

## OPINIONS BELOW

The opinions of the Court below, and references thereto, are correctly set forth by appellants (1-2, 6-7-8, 1a-12a).

## JURISDICTION

Appellants attempt to invoke jurisdiction of this Court under 28 U.S.C.A. § 1257(2). For the reasons set forth herein, the appeals should be dismissed or affirmed.

## STATUTES INVOLVED

The statute involved is correctly set forth by appellants (3-4) and the history of the statute is properly analyzed in the opinion of the Supreme Court of Michigan (3a-5a).[2]

---

[2] For convenience, paragraph Fourth of § 7 of the general property tax law of Michigan [Act 81 of the Public Acts of 1949, as amended by Act No. 155 of the Public Acts of 1960 (CL 1948, § 211.7; MSA § 7.7)] is set forth as follows:

"The following property shall be exempt from taxation:—

* * *

"Fourth. Such real estate as shall be owned and occupied by library, benevolent, charitable, educational or scientific institutions and memorial homes of world war veterans incorporated under the laws of this state with the buildings and other property thereon while occupied by them solely for the purposes for which they were incorporated. Also charitable homes of fraternal or secret societies. Also real estate not to exceed 100 acres of land in this state owned by any boy or girl scout organization, or by young men's Christian associations or young women's Christian associations, if at least 50% of the membership of the associations or organizations are residents of this state, while occupied by them solely for the purpose for which they were incorporated or established. Also real estate, with the buildings and other property thereon, owned and occupied by any non-profit trust and used for hospital or public health purposes; * * *."

## QUESTIONS PRESENTED

Appellants' Jurisdictional Statement does not properly state any federal question. As Michigan nonprofit corporations, appellants are in no position to urge that they have been denied equal protection of the laws, as compared to nonresident individuals or corporations.

We believe the only possible federal question to be:

> Can the State of Michigan distinguish, for ad valorem property tax exemption purposes, between camp facilities available to the use of its residents, as compared to camp facilities available to the use of nonresidents?

In the language of the Supreme Court of Michigan:

> "This is not a case where the legislature singled out a particular class denoted 'nonresidents' for the purpose of imposing a tax. No discrimination between 'residents' and 'nonresidents' is involved, since appellant is a Michigan corporation.
>
> "The only constitutional question refers to the power of the legislature to classify property for ad valorem property tax exemptions by determining it would exempt from taxation certain associations and organizations when 50% of their membership resided in Michigan. * * *" (11a)

By its Motion to Dismiss or Affirm, appellee raises the following issues:

1. Have appellants properly raised any federal question?

2. Have appellants properly presented a substantial federal question?

3. Are the judgments of the Supreme Court of Michigan conclusive?

## STATEMENT OF THE CASE

Appellee cannot accept appellants' Statement of the Case. There is no question but that each appellant is incorporated in Michigan as a nonprofit membership corporation. There is not a scintilla of evidence presented to substantiate the allegation that these corporations in fact operated and conducted themselves as nonprofit corporations. Neither is there merit to the statement that these corporations would have been exempted from real property taxation, if it were not for the amendment setting forth the membership requirement.

There is no question concerning the timeliness of the appeals by appellants from the decisions of their respective local boards of review to the Michigan State Tax Commission and from there to the Supreme Court of Michigan.

Although appellants placed the equal protection constitutional argument in issue in the Supreme Court of Michigan, such an argument was not made before the Michigan State Tax Commission whose orders were reviewed by the Supreme Court of Michigan. Appellant Wabaningo alleged that the action of the board of review was not in compliance with the law, that it was contrary to appellant's just rights, and that it was in violation of Act No. 155 of the Michigan Public Acts of 1960 (the amendment specifying the 50 per cent membership requirement

in § 7 of the general property tax law of the State of Michigan) (Wabaningo 7a). Evanston Y.M.C.A. Camp likewise alleged no federal constitutional question in its petition filed with the Michigan State Tax Commission (Evanston 6a). In their applications for leave to appeal to the Michigan Supreme Court, both appellants alleged the denial of equal protection.[3]

These causes involve the status for Michigan general ad valorem property tax purposes of the real property of appellants located in Michigan. The Supreme Court of Michigan held that the appellants had not factually brought themselves within an exempt category prescribed in the statute and, therefore, their real property located in the State of Michigan was subject to general ad valorem property taxes on the tax day (December 31, 1960) for the tax year 1961.

If the appellants had factually established that they were benevolent, charitable, educational or religious organizations, or if they had established that their camp facilities were used by Michigan residents in substantial part (50 per cent at least), presumably they would have been granted the ad valorem property tax exemption here in question. However, in their attempt to qualify for the exemption, appellants provided in their articles of incorporation that

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[3]

The applications allege the equal protection question as follows:

"The constitutional validity under Article 4 of Section 2, and the Fourteenth Amendment, of the Federal Constitution, guaranteeing equal privileges in the several states, and equal protection of the laws, to the citizens of each state and prohibiting discrimination based on residence, is involved in the requirement under said statute of residence in the State of Michigan to entitle the taxpayer to the exemption." (Evanston 35a-36a; Wabaningo 30a)

50 per cent of the corporate members were to be residents of the State of Michigan.[4]

As stated by the Supreme Court of Michigan in the Evanston Y.M.C.A. case (5a-7a):

> "Appellant evidently proceeds on the fallacious theory that it is entitled to exemption unless the commission [the Michigan State Tax Commission] established that it was not entitled to an exemption.
>
> • • •
>
> "Appellant did not claim the right of exemption under the provisions referring to charitable, benevolent or educational institutions at the hearing before the board of review or the State tax commission.
>
> "Appellant matched the legislature's 1960 amendment granting young men's Christian associations exemption on 400 acres of land if 50% of the membership are residents of the State, by executing (November 30, 1960) an amendment to its articles of incorporation and filing a certificate of same with the Michigan corporation and securities commission disclosing:
>
> > "'The qualifications required of officers and members are as follows:—That they be members in good standing of the Y.M.C.A. of Evanston, Illinois, provided, at least 50% of such members shall be residents of the State of Michigan.'"

[Material in brackets added]

---

[4] They also had to be members of the Y.M.C.A. of Evanston, Illinois, in the case of Evanston Y.M.C.A. Camp and of the Evanston Council, Boy Scouts of America, of Evanston, Illinois, in the case of Wabaningo Boy Scout Camp.

The appellants rely upon the cases of

*National Ass'n for The Advancement of Colored People* v. *Alabama*, 357 US 449, 459-460 (1958),

*International Harvester Co.* v. *Wisconsin Dept. of Taxation*, 322 US 435, 440 (1944),

*Voeller* v. *Neilston Warehouse Co.*, 311 US 531, 537 (1941),

*First Unitarian Church of Los Angeles* v. *County of Los Angeles*, 357 US 545, 547 (1958), and

*Travis* v. *Yale & Towne Mfg. Co.*, 252 US 60, 75,

to support their equal protection argument. In each of these cases, the legal rights of the parties bringing the actions were directly involved. In the *N.A.A.C.P.* case, this Court held that such an organization had a close enough nexus with its members to permit it to act as their representative. *Voeller* v. *Neilston Warehouse Co.*, *supra*, held that a corporation properly represented a majority of its stockholders on an issue that was previously approved by the majority. In that case, the interest of the corporation as well as that of its stockholders was directly affected.

The same was true in reference to *International Harvester Co.* v. *Wisconsin*, *supra*, 322 US 435, and *Travis* v. *Yale & Towne Mfg. Co.*, *supra*, 252 US 60. In the latter cases, the corporations were liable for the income taxes required to be withheld from income payments to non-residents.

In the instant cases, only the appellants' legal rights are in question and they are Michigan nonprofit corporations. Furthermore, they are instruments of Illinois corporate entities and it is not their members who are adversely

affected by the denial of the tax exemption in question, but rather the members of the Illinois Boy Scout and Y.M.C.A. organizations.

It is therefore respectfully submitted that the relationship of appellants to those who use the camp facilities in the State of Michigan is too remote and too inconsequential and unsubstantial for appellants to be in a position to raise the equal protection argument here posed.

2.

**Appellants do not present a substantial federal question.**

Assuming, arguendo, that the apellants could raise a discrimination question, still the equal protection clause is not violated by the resident-membership requirement of Act No. 155 of the Michigan Public Acts of 1960. There is in fact no discrimination based on residence of the taxpayer. The membership of a Michigan Y.M.C.A. or Boy Scout organization (incorporated or unincorporated) is treated exactly as that of a non-Michigan Y.M.C.A. or Boy Scout organization.

Furthermore, appellants overgeneralize by contending that classification for tax exemption purposes cannot turn upon residence requirements. The authorities establish that not all discriminations between residents and nonresidents are prohibited by the due process and equal protection clauses of the federal Constitution, but only those discriminations based upon an unjustified, arbitrary classification.

As stated in

> 16A *C.J.S.*, Constitutional Law, § 478, subsection b., p 223:

"A statute does not contravene the constitution because it taxes for state purposes only stock in a local corporation owned by a nonresident and for local purposes only such stock owned by a resident, or taxes the transfer, under the will of a nonresident decedent, of debts due decedent by citizens of the state, or taxes the right to succeed to property in the state on the death of a nonresident owner, or exempts from a transfer tax only gifts to be used for education, religion, or charity within the state, or taxes deposits in foreign banks at a higher rate than those in domestic banks.* * *"

As otherwise stated in

85 *C.J.S.*, Taxation, § 1123, p 867:

"The legislature may properly exempt gifts to domestic charitable corporations while taxing gifts to foreign charitable corporations. Neither the unwritten law nor the federal Constitution prohibits discrimination between citizens and foreigners in regulations for the transmission of the property of deceased persons, * * *."

Thus, it has traditionally been held that a state may impose an inheritance tax at a higher rate on residents than on nonresidents.

*In re Estate of Anderson*, 166 Iowa 617, 147 NW 1098, aff'd 245 US 170 (Citing *Frederickson* v. *Louisiana*, 64 US (23 How) 445, 16 L ed 577.

Furthermore, for inheritance tax purposes, foreign charitable, religious or educational corporations have been denied exemptions granted domestic corporations without

infringing on any constitutionally guaranteed equality of treatment.

*People* v. *Woman's Home Missionary Soc. of M.E. Church*, 303 Ill 418, 135 NE 749.

Classification of taxable transfers for inheritance tax purposes can vary with the residence of a donee of a power of appointment. Thus, if the donee of the power of appointment was a resident of New York, the transfer by the decedent donor was not taxable for inheritance tax purposes; however, if the donee of the power of appointment was a nonresident, the same transfer was taxable.

*In re Davidson's Estate*, 258 NYS 42, 236 App Div 684[7]

The effect of the Fourteenth Amendment on the state's power to tax is stated thusly in

*Maxwell* v. *Bugbee*, 250 US 525, 542, 40 S Ct 2, 63 L ed 1132:

"• • • • • The 14th Amendment does not diminish the taxing power of the state, but only requires that

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[7]

In so concluding, the New York Supreme Court cited the following cases concerning discrimination between residents and nonresidents (258 NYS 44):

*American Tank Car Corp. et al* v. *Day*, 270 US 367, 373, 46 S Ct 234, 70 L ed 635

*Travelers' Ins. Co.* v. *Connecticut*, 185 US 364, 22 S Ct 673, 46 L ed 949

*Board of Education of Kentucky Annual Conference of The Methodist Episcopal Church* v. *Illinois*, 203 US 553, 27 S Ct 171, 51 L ed 314, 8 Ann Cas 157

*Beers* v. *Glynn*, 211 US 477, 484, 29 S Ct 186, 53 L ed 290

*Maxwell* v. *Bugbee*, 250 US 525, 541, 542, 40 S Ct 2, 63 L ed 1124

in its exercise the citizen must be afforded an opportunity to be heard on all questions of liability and value, and shall not, by arbitrary and discriminatory provisions, be denied equal protection. It does not deprive the state of the power to select the subjects of taxation. But it does not follow that because it can tax any transfer (New York ex rel. Hatch v. Reardon, 204 U.S. 152, 159, 51 L. ed. 415, 421, 27 Sup. Ct. Rep. 188, 9 Ann Cas. 736), that it must tax all transfers, or that all must be treated alike.'

*"In order to invalidate this tax it must be held that the difference in the manner of assessing transmission of property by testators or intestates, as between resident and nonresident decedents, is so wholly arbitrary and unreasonable as to be beyond the legitimate authority of the state. We are not prepared so to declare. The resident testator or intestate stands in a different relation to the state than does the nonresident.* * *" (Emphasis supplied)

In the more recent case of

*United States* v. *Burnison et al.*, 339 US 87, at p 95:

this Court referred to the equal protection, privileges, and immunities clauses of the Fourteenth Amendment as follows:

"In a sense, of course, the United States is being treated differently from California, and differences and distinctions in a state's treatment of persons are frequently claimed to be discriminatory in violation of the Equal Protection and Privileges and Immunities Clauses of the Fourteenth Amendment. But such differences and distinctions, even when applied to persons

clearly protected by the Fourteenth Amendment, are not in themselves unconstitutional. *It is only when the variations are arbitrary and without reasonable legal basis that an unconstitutional discrimination occurs.* A long line of decisions has molded this judicial concept. Thus, although we should make the somewhat dubious assumption that the United States must receive equal protection under the Fourteenth Amendment, there is no constitutional violation. California's decision to permit only itself and its subordinate municipalities to be unlimited governmental beneficiaries under the wills of its domiciliaries is based on a permissible distinction. It is justified by reason of the state's close relationship with its residents and their property.' ' '" (Emphasis supplied)

It is thus respectfully submitted that in the instant cases no constitutional provision is violated, for a state legislature has authority and power to classify the taxable status of real property used for camp site purposes by its own residents differently than the status of such facilities when used by nonresidents.

This draws us to the only pertinent constitutional consideration, namely, the power of the state legislature to classify property for ad valorem property tax exemption purposes, which is an entirely different consideration from that of singling out a particular class denoted "nonresidents" for the purpose of imposing a tax.

The power of the legislature to classify persons or property for tax purposes has been before this Court on numerous occasions. If the classification adopted by the legislature can be justified under any assumed set of circumstances, the classification is constitutional. Clearly, the state legislature in the instant cases is fostering a valid

public policy by encouraging the existence and maintenance of camps for its resident youth. This alone completely negates any constitutional argument of appellants.

This power of classification is well stated in

*Banner Laundering Co.* v. *State Board of Tax Administration*, 297 Mich 419, 432-433, 298 NW 73,

quoting from

*Citizens' Telephone Co.* v. *Fuller*, 229 US 322, 328, 329, 331; 33 S Ct 833; 57 L ed 1206:

"'• • • In Michigan the legislature has the power of prescribing the subjects of taxation and exemption, notwithstanding the Constitution of the State requires the legislature to provide a uniform rule of taxation, except on property paying specific taxes. *People* v. *Auditor General*, 7 Mich. 84; *Board of Supervisors* v. *Auditor General*, 7 Mich. 84; *Board of Supervisors* v. *Auditor General*, 65 Mich. 408; *National Loan & Investment Co.* v. *City of Detroit*, 136 Mich. 451. The power of exemption would seem to imply the power of discrimination, and in taxation, as in other matters of legislation, classification is within the competency of the legislature. We said in *American Sugar Refining Co.* v. *Louisiana*, 179 U.S. 89, 92, (21 Sup. Ct. 43, 45 L. Ed. 102), that from time out of mind it has been the policy of this Government to classify for the purpose of taxation. • • •

"'Granting the power of classification, we must grant Government the right to select the differences upon which the classification shall be based, and they need not be great or conspicuous. *Keeney* v. *Comptrol-*

*ler of New York*, 222 U.S. 525, 536 (32 Sup. Ct. 105, 56 L. Ed. 299, 38 L.R.A. [N.S.] 1139). The State is not bound by any rigid equality. This is the rule; its limitation is that it must not be exercised in "clear and hostile discriminations between particular persons and classes." See [*Quong Wing* v. *Kirkendall*] 223 U.S. 59, 62, 63 (32 Sup. Ct. 192, 56 L. Ed. 350). Thus defined and thus limited, it is a vital principle, giving to the Government freedom to meet its exigencies, not binding its action by rigid formulas but apportioning its burdens and permitting it to make those "discriminations which the best interests of society require." ' • • •"

As stated in

*Watson et al., Executors of Watson*, v. *State Comptroller of the State of New York*, 254 US 122, 124-125:

"• • • Any classification is permissible which has a reasonable relation to some permitted end of governmental action. • • • It is enough, for instance, if the classification is reasonably founded in 'the purposes and policy of taxation.' • • •"

*Williamson, Attorney General of Oklahoma, et al.*, v. *Lee Optical of Oklahoma, Inc., et al.*, 348 US 483:

"• • • The prohibition of the Equal Protection Clause goes no further than the invidious discrimination. • • •"

A more recent classification case,

*McGowen et al.*, v. *Maryland*, 366 US 420,

upheld the power of the State of Maryland to permit only certain commodities to be sold by certain retail establishments on Sunday. This Court stated, at pp 425-426:

> "Appellants argue that the Maryland statutes violate the 'Equal Protection' Clause of the Fourteenth Amendment on several counts. * * *
>
> "* * * The constitutional safeguard is offended only if the classification rests on grounds wholly irrelevant to the achievement of the State's objective. * * * A statutory discrimination will not be set aside if any state of facts reasonably may be conceived to justify it. * * *"[8]

Specifically in regard to classification based upon residence, this Court stated as follows, speaking through Justice Holmes, in

*Douglas* v. *New York, New Haven & Hartford RR Co.*, 279 US 377, at p. 387:

> "* * * A distinction of privileges according to residence may be based upon rational considerations and has been upheld by this Court, emphasizing the difference between citizenship and residence * * *. There are manifest reasons for preferring residents in access to often overcrowded Courts, both in convenience and in the fact that broadly speaking it is they who pay for maintaining the Courts concerned."

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[8] Comparable language is used by the Court in *Phillips Chemical Co.* v. *Dumas Independent School District*, 361 US 376, 382, in resolving a question of tax discrimination against those doing business with the federal government.

In

*Board of Education* v. *Illinois, supra,* 203 US 553,

it was held that it was not an unreasonable or arbitrary classification for a state to exempt from inheritance taxes only such property bequeathed for charity or educational purposes as shall be bestowed within its borders or exercised by persons or corporations under its control. In so holding, this Court stated at p 563:

> "* * * A Federal court would hesitate indeed to put impediments on this power or declare invalid any classification of persons or corporations that had reasonable regard to the purposes of the State and its legislation. *And it cannot be said that if a State exempts property bequeathed for charitable or educational purposes from taxation it is unreasonable or arbitrary to require the charity to be exercised or the education to be bestowed within her borders and for her people, whether exercised through persons or corporations.*" (Emphasis supplied)

The authorities relied upon by the appellants do not establish a denial of equal protection in the instant cases or the unconstitutionality of the classification employed by the Michigan legislature. In

*Wheeling Steel Corp.* v. *Glander*, 337 US 562, 568 (1949),

*Hanover Fire Ins. Co.* v. *Harding*, 272 US 494, 516 (1926),

*Travis* v. *Yale & Towne Manufacturing Co., supra*, 252 US 60, 79-80 (1920), and

*Southern Railway Co.* v. *Greene*, 216 US 400, 417-418 (1910),

the question at issue was whether or not a state could discriminate, taxwise, against a foreign corporation. In the instant cases, the exemption is directly related to the use and occupancy of the camp sites, by reference to the residents of the Boy Scout and Y.M.C.A. members, and is not related to the ownership of the camp sites by Michigan or by foreign corporations.

In

*Allied Stores of Ohio* v. *Bowers*, 358 US 522, 530-533 (1959),

this Court upheld an Ohio property tax exemption which favored a nonresident who placed property in warehouse storage in Ohio.

It is submitted that these cases do not in any way detract from the authorities cited hereinbefore. In fact, in *Allied Stores of Ohio, supra*, 358 US 522, this Court carefully noted the relationship between the equal protection clause of the federal Constitution and the power of classification for tax exemption purposes. It there noted that state taxation may discriminate in favor of certain classes; that it cannot be assumed that state legislative enactments are adopted arbitrarily or without good reason in furtherance of some legitimate policy of the state; that the equal protection clause protects parties only against invidious or palpably arbitrary classification; and that if any legitimate purpose can be conceived for the classification employed by the legislature, it will be upheld.

As found by the Supreme Court of Michigan in the instant cases, the purpose of the exemption in question is to encourage the utilization of real property in the State of Michigan for camp facilities for the use and occupancy of

Michigan youth. It is respectfully submitted that this is legitimate state action; that it serves a meaningful and purposeful public policy of the State of Michigan; and that it involves no more unconstitutional classification than the requirement that a nonresident pay a higher fishing or hunting fee in the State of Michigan than does a resident.

3.

**The judgments of the Supreme Court of Michigan are conclusive.**

This Court has held on numerous occasions that it will not disturb findings or conclusions of fact if supported by competent evidence, nor will it change the construction or operative effect given to state taxing statutes if supported by the statutory language. In the instant cases, the Supreme Court of Michigan specifically found that the operative effect of Act No. 150 of the Michigan Public Acts of 1960 was to grant an exemption from ad valorem property taxation, based upon the use and occupancy of real property in the State of Michigan for the health and welfare of the youth of the State. The Court found that the staute was not designed to discriminate against nonresident Y.M.C.A. or Boy Scout members. The classification employed was found not to turn upon the residence of the owners of the property (that is, whether appellants are domestic or foreign corporations, or whether their formal members are residents or nonresidents of the State of Michigan).[9]

---

[9] Undoubtedly, the Supreme Court of Michigan took into consideration the fact that ad valorem property taxes in Michigan are local levies, the proceeds of which are used solely for the operation of local governmental units, including school districts. Thus, the ex

It is respectfully submitted that such conclusions and findings of the Michigan Supreme Court have ample support in the record and clearly establish that appellants' argument is devoid of substance.

## CONCLUSION

The appellants are attempting to invoke alleged constitutional safeguards belonging to nonresidents to relieve themselves, as Michigan corporations, from ad valorem property taxation under the guise that those persons who use the camp facilities in Michigan stand in the same relationship to the Michigan property tax as do the appellants and that the appellants stand in the same relationship to the equal protection clause of the federal Constitution as do the nonresidents.

Since neither of these suppositions is true, it is clear that the appellants are not in a position to present an equal protection argument to this Court. Furthermore, the invalidity of these suppositions demonstrates the lack of substance in the appellants' equal protection argument, even though they could speak for the nonresident users of the Michigan camp facilities. If anyone is denied equal protection of the laws it would be appellants as Michigan corporations and not the Boy Scout or Y.M.C.A. members. Conversely, if anyone has a standing to raise the question of denial of equal protection because of invidious discrimina-

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emptions granted are closely connected to the objectives sought by imposition of ad valorem property taxes in the first instance. Under such circumstances, it is unreasonable to say that the State of Michigan is engaged in invidious discrimination in granting the ad valorem property tax exemption here questioned. Appellants' claim that they are denied equal protection of the laws is equally unreasonable and untenable.

tion it is the Boy Scout and Y.M.C.A. members, rather than the appellants.

However, the appellants have not been denied equal protection of the laws in any event, inasmuch as they are treated identically with all other owners of real property in the State of Michigan. The non-resident Boy Scout and Y.M.C.A. members have not been denied equal protection of the laws because they have been deprived of no rights. They have not been subjected to any tax by the State of Michigan. Therefore, the appeals in question are without merit.

## RELIEF

It is respectfully submitted that this Honorable Court should dismiss the appeals or affirm the judgments of the Supreme Court of Michigan.

Respectfully submitted.

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